

Internal Revenue Service
memorandum

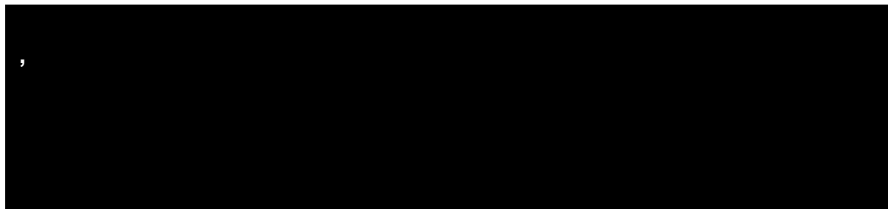
Date: MAY 1 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-313-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated February 26, 1991, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that [REDACTED] became an employer, within the meaning of Section 3231 of the Internal Revenue Code, on [REDACTED], the date on which employees were first compensated. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore
RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

08985

cc: Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

RECEIVED

CHICAGO - G. PM 12:22

BUREAU OF LAW

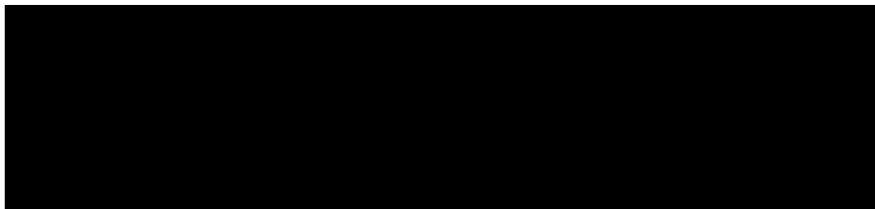
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

FEB 26 1991

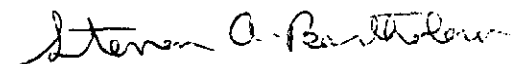
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,



Steven A. Bartholow
Deputy General Counsel

Enclosure

0284B

Employer Status Determination Rationale

According to information furnished by [REDACTED], [REDACTED]
[REDACTED] of [REDACTED]
[REDACTED], [REDACTED] operates [REDACTED] miles of rail line:

(a)

(b)

(c)

[REDACTED] interchanges with [REDACTED], [REDACTED]
[REDACTED], and [REDACTED] hired its first
employee on [REDACTED], and began operations on [REDACTED]
[REDACTED]. Authority for [REDACTED]'s lease and operation of the
above-referenced lines is found in ICC Finance Docket Nos. [REDACTED]
and [REDACTED], decided [REDACTED].

Based upon the above information, it is determined that [REDACTED]
[REDACTED] became an employer under the
Railroad Retirement and Railroad Unemployment Insurance Acts
effective [REDACTED].